

I am pleased that the Senate Finance Committee is seeking input from civil society regarding possible tax reform.

I have been living outside of the United States, as a permanent resident of France, since 1989 and have filed U.S. tax returns every year. As I pay taxes to the French government, I am typically not liable for U.S. taxes due to the offset from the foreign tax credit. Nevertheless, I pay several hundred dollars for tax preparation services as the return is extremely complicated. In contrast, the French tax return (for all taxpayers) is 4 pages! Simplifiers take note!

However, I strongly believe that it is unfair that the U.S. taxes its citizens who live overseas (very few other countries do so), as expatriates?non-residents do not benefit from public services. I know a number of people who have renounced their U.S. citizenship due to this additional administrative and financial burden.

Karen McCusker
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